

**ABSTRACT**

The present invention provides a retardation film on which birefringent layers having different alignment directions can be formed directly. A surface of a polymer film showing birefringence is irradiated  
5 with polarized light so as to change an alignment direction of only the surface of the film to be different from an alignment direction of an inside of the film, thereby manufacturing a retardation film having the surface that is processed into an alignment surface. Since this film is a retardation film that also functions as an alignment film, if a liquid crystal layer is formed  
10 directly on the alignment surface and is aligned, the birefringent layer having the alignment direction that is different from the alignment direction of the retardation film can be formed on the retardation film.